
Medicare

Provider Reimbursement Manual

Part 2, Provider Cost Reporting Forms and Instructions,
Chapter 33, Form CMS-216-94

Department of Health &
Human Services (DHHS)
Centers for Medicare &
Medicaid Services (CMS)

Transmittal 2

Date: APRIL 2002

<u>HEADER SECTION NUMBERS</u>	<u>PAGES TO INSERT</u>	<u>PAGES TO DELETE</u>
3313 - 3314	33-21 - 33-22 (2 pp.)	33-21-33 - 22 (2 pp.)

NEW/REVISED MATERIAL--EFFECTIVE DATE: Cost reporting periods ending on or after December 31, 1994.

Section 3313, Worksheet D, this transmittal clarifies the language on line 4.

DISCLAIMER: The revision date and transmittal number only apply to the redlined material. All other material was previously published in the manual and is only being reprinted.

NOTE: If the cost report is a partial year under the program (e.g., expenses are from July 1 - June 30, but cost reimbursement is effective April 1 or three of the twelve months), show only on line 2 the kidney related revenue since the effective date of cost reimbursement.

Line 3.--Divide the amount on line 2 by the amount on line 1 and enter the result.

Line 4.--Enter the amount from Worksheet B, column 11, line 4 or Worksheet A, column 7, line 14, as appropriate. (See instructions in §3304 for Worksheet A, column 7, and Worksheet A, line 26, item 3.)

Line 5.--Multiply the ratio of kidney transplant tests to total tests by the total tissue typing lab cost (the amount on line 4 times the ratio on line 3) and enter the result. Transfer the amount on line 5 to Worksheet D, column 2, line 1.

3313. WORKSHEET D - CALCULATION OF REIMBURSEMENT SETTLEMENT

Line 1, Column 1.--Enter the amount from Worksheet C, column 1, line 5.

Line 1, Column 2.--Enter the amount from Worksheet C, column 2, line 5.

Lines 2 through 8, Columns 1 and 2.--

Line 2.--Enter the amount received for lab services furnished to transplant centers in foreign countries, military hospitals, and DVA hospitals. Foreign transplant centers, military, and veterans hospitals are not in the Medicare program. Use the amount received from them as a reduction of cost.

Line 3.--Enter the amount of total cost reimbursable to OPO/Lab (the amount on line 1 minus the amount on line 2).

Line 4.--Enter the amount of payments received **and receivable** from transplant hospitals or other OPOs for furnishing organ procurement and tissue typing services for kidney transplant or tissue typing laboratory services. It includes all payments received for furnishing kidneys to transplant hospitals (non-military) and to other OPOs.

Line 5.--Enter the result of subtracting the amount on line 4 from the amount on line 3.

Line 6.--Enter the applicable sequestration adjustment. The intermediary informs providers of the rate to be used in order to reduce the amount due to the provider from the intermediary. When line 5 shows an amount due the program, make no adjustment on this line.

Line 7.--Enter all payments received from the intermediary for furnishing organ procurement and tissue typing services for kidney transplants (from intermediary records).

Line 8.--Enter the net amount due to the OPO/Lab or the net amount which must be repaid to the Medicare program. Enter the amount on line 5 minus the sum of the amounts on lines 6 and 7.

3314. WORKSHEET E - BALANCE SHEET

Complete the balance sheet in a manner consistent with the financial statements of the OPO/Lab. If fund type accounting records are maintained, combine and place all funds in the general fund columns. Certified accounting statements by an independent certified public accounting firm are acceptable if the detail is equal to that of Worksheet E.

3315. WORKSHEET E-1 - STATEMENT OF OPERATING EXPENSES AND REVENUES

This worksheet shows the revenues and expenses generated from the provision of services and does not include other revenue or nonoperating revenue and expenses. This worksheet must be completed by all OPOs/Labs.

3316. WORKSHEET E-2 - STATEMENT OF REVENUES AND EXPENSES

This worksheet provides for the recording of other income and nonoperating revenues and expense and all adjustments that are required to show the net income or loss for the period. The net income or loss shown on line 29 must agree with the financial statements prepared under the accrual basis of accounting.

3317. SUPPLEMENTAL WORKSHEET A-5-1 - STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS

In accordance with 42 CFR 413.17, costs applicable to services, facilities, and supplies furnished to an OPO or lab by organizations related by common ownership or control are includable in the allowable cost of the facility at the cost to the related organization except for the exceptions outlined in 42 CFR 413.17(d). This worksheet provides for the computation of any needed adjustments to costs applicable to services, facilities, and supplies furnished to the facility by related organizations. (See CMS Pub. 15-I, chapter 10.)

Part A.--This worksheet must be completed by all facilities. If the answer to Part A is "Yes", complete Parts B and C.

Part B.--Costs applicable to services, facilities, and supplies furnished to you by organizations related to you by common ownership or control, are includable in your allowable cost at the cost to the related organization. However, such costs must not exceed the amount a prudent and cost conscious buyer would pay for comparable services, facilities, and supplies that could be purchased elsewhere.

Part C.--Use this part to show your interrelationship to organizations furnishing services, facilities, and supplies to you. The requested data relative to all individuals, partnerships, corporations or other organizations having either a related interest to you, a common ownership of the facility, or control over you as defined in CMS Pub. 15-I, chapter 10, must be shown in columns 1 through 6 as appropriate.

Complete only those columns which are pertinent to the type of relationship which exists.

Column 1.--Enter the appropriate symbol which describes your interrelationship to the related organization.